

Table 1 Revenue

Table 1: Revenue		2007/08						
R' thousand	7)	Budget estimate	April	May	June	July	August	Year to date
Taxes on income and profits		312,150,000	14,952,478	14,856,509	43,470,425	17,177,284	22,359,107	112,815,803
Income tax on persons and individuals		156,535,000	11,516,672	12,045,828	12,079,517	13,230,498	14,975,854	63,848,369
Tax on corporate income								
Companies		139,615,000	810,299	1,476,176	28,960,141	3,657,715	6,050,709	40,955,040
Secondary tax on companies		16,000,000	2,622,586	1,201,913	2,391,703	287,401	1,345,710	7,849,313
Tax on retirement funds		-	2,306	131,769	38,482	505	(14,095)	158,967
Small business tax amnesty		-	615	823	582	1,165	929	4,114
Taxes on payroll and workforce		6,500,000	572,713	488,018	610,750	401,348	493,100	2,565,929
Skills development levy		6,500,000	572,713	488,018	610,750	401,348	493,100	2,565,929
Taxes on property		10,995,000	803,574	986,299	1,052,554	1,127,096	1,029,059	4,998,582
Estate, inheritance and gift taxes								
Donations tax		30,000	2,173	2,055	2,825	2,266	(2,088)	7,231
Estate duty		450,000	41,022	43,321	43,557	86,353	50,031	264,284
Taxes on financial and capital transactions								
Marketable securities tax		3,465,000	240,023	228,838	298,641	330,153	307,010	1,404,665
Transfer duties		7,050,000	520,356	712,085	707,531	708,324	674,106	3,322,402
Domestic taxes on goods and services		199,210,000	13,506,966	15,071,720	13,982,518	15,241,496	14,493,652	72,296,352
Value added tax		155,068,000	9,764,616	12,000,016	10,606,018	11,715,068	11,097,716	55,183,434
Specific excise duties								
Beer		5,274,000	236,546	386,513	395,870	417,787	404,009	1,840,725
Sorghum beer and sorghum flour		45,450	183	3,794	3,301	3,121	3,308	13,707
Wine and other fermented beverages		855,000	78,868	147,424	102,011	91,072	(5,063)	414,312
Spirits		2,434,400	209,170	146,466	241,795	108,203	173,016	878,650
Cigarettes and cigarette tobacco		7,481,000	833,540	396,367	519,578	559,094	671,305	2,979,884
Pipe tobacco and cigars		437,900	53,969	25,565	23,075	35,692	20,725	159,026
Petroleum products	2)	970,600	72,712	71,539	71,086	71,131	71,334	357,802
Revenue from neighbouring countries		294,000	-	-	20,159	14,661	-	34,820
Ad valorem excise duties		1,415,000	344,662	3,967	185	308,990	85	657,889
Levies on fuel	7)	23,937,650	1,862,782	1,844,825	1,943,514	1,875,624	1,847,487	9,374,232
Taxes on use of goods or permission to use goods or to perform activities								
Air departure tax		520,000	47,917	44,043	37,952	37,319	28,170	195,401
Plastic bag levy		82,000	2,001	1,052	17,790	3,734	1,783	26,360
Mining leases and ownership								
Other mines		165,000	-	-	184	-	-	184
Other								
Universal Service Fund		230,000	-	149	-	-	179,777	179,926
Taxes on international trade and transactions		27,485,000	1,382,751	1,967,650	2,299,230	2,255,463	2,395,684	10,300,778
Import duties								
Customs duties		27,084,000	1,279,489	1,927,160	2,233,075	2,180,742	2,377,572	9,998,038
Other								
Miscellaneous customs and excise receipts	3)	401,000	103,229	40,490	66,155	74,721	18,112	302,707
Diamond export duties		-	33	-	-	-	-	33
Other taxes		222,000	34,714	65,968	52,196	102,178	43,719	298,775
Stamp duties and fees		222,000	34,714	65,968	52,196	102,178	43,719	298,775
Unallocated tax revenue	7), 4)	-	(27,523)	45,238	196,237	(177,015)	27,062	63,999
Total tax revenue (gross)		556,562,000	31,225,673	33,481,402	61,663,910	36,127,850	40,841,383	203,340,218
Less: SACU payments	5)	23,053,000	5,763,249	-	1,659,569	5,763,249	-	13,186,067
Total tax revenue (net of SACU payments)		533,509,000	25,462,424	33,481,402	60,004,341	30,364,601	40,841,383	190,154,151
Departmental revenue	6)	11,092,638	590,537	773,564	501,825	1,922,180	1,061,367	4,849,473
Sales of goods and services other than capital assets								
Administrative fees		1,935,642	66,025	250,326	21,873	340,102	487,500	1,165,826
Other sales		404,072	32,002	44,695	49,817	30,811	25,800	183,125
Selling of scrap or waste and other used current goods		85,634	1,913	1,631	5,852	644	1,364	11,404
Transfers received		206	470	240	17	397	778	1,902
Fines penalties and forfeits		450,860	24,282	35,913	72,127	36,109	23,011	191,442
Interest, dividends and rent on land								
Interest		4,622,400	367,174	343,510	321,917	28,791	464,796	1,526,188
Dividends		1,489,315	1,685	171	1	1,242,285	-	1,244,142
Rent on land		197,094	60,595	9,336	2,504	7,852	16,780	97,067
Sales of capital assets		11,818	5,425	829	648	3,537	12,692	23,131
Financial transactions in assets and liabilities		1,895,597	30,966	86,913	27,069	231,652	28,646	405,246
Total national government revenue		544,601,638	26,052,961	34,254,966	60,506,166	32,286,781	41,902,750	195,003,624
Reconciliation to total net revenue and revenue collected on table 5								
Total national government revenue			26,052,961	34,254,966	60,506,166	32,286,781	41,902,750	195,003,624
Departmental revenue received but not yet paid to the National Revenue Fund			(237,652)	166,384	357,764	(311,952)	(92,126)	(117,582)
Revenue collected on behalf of the Provincial Authorities			1,007	1,107	921	1,605	1,161	5,801
Revenue collected on behalf of the Road Accident Fund (RAF) for July			580,849	623,011	679,937	641,080	625,128	3,150,005
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			643,994	716,522	725,569	706,512	721,925	3,514,522
Total net revenue		27,041,159	35,761,990	62,270,357	33,324,026	43,158,838	201,556,370	
Cash balance National Revenue Fund		(43,612)	127,160	(390,160)	303,386	(182,692)	(185,918)	
Provincial revenue collected by SARS and transferred by National Treasury for July		(989)	(1,007)	(1,106)	(891)	(1,617)	(5,610)	
Direct transfer from National Revenue Fund to the Road Accident Fund		(563,826)	(580,849)	(623,011)	(679,937)	(641,079)	(3,088,702)	
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(685,450)	(688,005)	(713,293)	(716,069)	(739,911)	(3,542,728)	
Other departments: Customs and Excise excluded from SARS revenue		-	12,045	(702)	(694)	-	10,649	
Recovery of criminal assets added as part of cash revenue in statement 5		1,467	741	(20,310)	596	1,310	(16,196)	
Revenue collected according to table 5		25,748,749	34,632,075	60,521,775	32,230,417	41,594,849	194,727,865	

1. Negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database

2. Specific excise duties on petrol, distillate fuel, residual fuel and base oil

3. Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, license fees and interest

4. Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

5. Payments in terms of Customs Union agreements

6. Since April 2004, departmental revenue is accounted for on the date of transaction in the general ledger in line with expenditure reporting by departments

7. Include SARS recoupment of Road Accident Fund levies